

It is believed that no fees are due; however, if any fees are due, please charge all fees to our Deposit Account No. 50-1482 the name of Carlson, Gaskey & Olds, P.C.

Respectfully submitted,

CARLSON, GASKEY & OLDS, P.C.

A handwritten signature in black ink, appearing to read 'JEC', is written over a horizontal line.

John E. Carlson
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400 West Maple Suite 350
Birmingham, MI 48009
(248) 988-8360

Date: July 27, 2000
Docket No. 60,314-039